

RECONCILIATION BULLETIN

TOPIC: Year-End Reconciliation Bulletin 06-11	ISSUE DATE: 5/15/06
TITLE: Transfers Between Fiscal Years	REVISION DATE:
AUTHORIZED BY: Cheryl Thompson, DHFS Reconciler	PAGE 1 OF 4

BACKGROUND

In certain instances, expenses or revenues need to be transferred between state fiscal years. The two main reasons for this are to correct a transaction that was entered into the wrong year, and to handle calendar year contract issues.

ERROR CORRECTION

Through the use of appropriation 934 and a combination of designated WiSMART balance sheet accounts 5001 and 3501, DOA has created balanced entries within each fiscal year. As we are an interface agency, we are using the following FMS accounts with the indicated WiSMART conversions:

	<u>FMS Acct</u>		<u>WiSMART Acct</u>
Expenditures	39930	converts to	5001
Revenues	499010	converts to	3501

PROCEDURES

1. Prepare a separate "AN" journal voucher document for each year, as shown on the attachments, selecting from appropriate examples as shown, Examples A through D. Appropriate WiSMART accounts will be charged as a result of the interface program.
2. Forward all JV's to your appropriate lead accountant.
 - a. The expenditure accounts used with Appn 934-39930 (FMS) are to be used for any line i.e., salaries, fringes, supplies and services, capital aids, etc.
 - b. With Appn 934, DHFS Account 499010 (FMS) is to be used for all revenue codes.
 - c. Appropriation 934 is only set up in organization 820.
 - d. The only center to be used is 8200-000-200.
 - e. When transferring transactions previously recorded in FMS, use the appropriate code in each year (pertains to the non-Appn 934 entries).
 - f. Entries will only be processed when the transactions for both years are provided and net to zero.
3. After the BFS lead accountant has determined that the entries are appropriate to charge to 934 to move expenditures or revenues between SFY 06 and SFY 07, they will initial and date the JV's and give them to

the Lead Accountant for organization 820 (Deb Fahey) for final review and entry.

4. Transactions which do not appear to be appropriate to be moved between SFY 06 and SFY 07, or which do not net to zero, will not be entered and will be forwarded to the DHFS Reconciler, BFS. (Cheryl Thompson)
5. By August 1, 2006, the balances in 934 for SFY 2007 and prior years will be zero.

LOCAL AGENCY CALENDAR YEAR CONTRACT ISSUES

Do not use appropriation 934 to deal with CARS Local Agency calendar or other non-State Fiscal Year contract issues. These transfers should be handled as follows:

PROCEDURES

1. Prepare a separate "AN" journal voucher document for each year. Use appropriation 900, center 8200334200 as the offset in each document.
2. Forward all JV's to your appropriate lead accountant.
 - a. The expenditure accounts used with Appn 900 are the same as the expense being transferred.
 - b. When transferring transactions previously recorded in FMS, use the appropriate code in each year (pertains to the non-Appn 900 entries).
 - c. Entries will only be processed when the transactions for both years are provided and net to zero.
3. After the BFS lead has determined that the entries are appropriate to charge to 900 to move expenditures between SFY06 and SFY07, they will initial and date the JV's and give them to Appn 900 reconciler (Patty Kusuda) for final review and entry.
4. Transactions which do not appear to be appropriate to be moved between SFY06 and SFY 07, or which do not net to zero, will not be entered and will be forwarded to the DHFS Reconciler, BFS. (Cheryl Thompson)
5. By August 1, 2006, the balances in 900-8200334200 for SFY 2007 and prior years will be zero.

CONTACT PERSONS

Should you have any questions, please contact your lead accountant.

DEPARTMENT OF HEALTH AND FAMILY SERVICES

Division of Management and Technology

DMT-122 (Rev. 11/03)

JOURNAL VOUCHER

STATE OF WISCONSIN

FY 06	Journal Voucher Number		<input checked="" type="checkbox"/> AN <input type="checkbox"/> AM <input type="checkbox"/> AD <input type="checkbox"/> AW	Comments / Notations TRANSFER BETWEEN FISCAL YEARS				Name - Prepared By		Prepared Date
Org. No. ALL	Organization Name ALL							Signature - Div / Inst Approval		Approval Date
Net Amount		Appropriation	Data Type 1			Debit / Credit Code *Debit = 00 Credit = 40 ▼		Signature - Gen Acctg Approval		Approval Date
Line	Appn.	Account	Center			Amount	Debit / Credit Code	Description	Cross Reference	Error Message Code
1	EXAMPLE A: TRANSFERRING EXPENSES TO SFY 2007 FROM SFY 2006									
2	934	39930	8200	000	200	100.00	00	TRANSFER BETWEEN YRS		
3	801	21110	8200	000	200	100.00	40	TRANSFER BETWEEN YRS		
4										
5	EXAMPLE B: TRANSFERRING EXPENSES TO SFY 2006 FROM SFY 2007									
6	801	21110	8200	000	200	100.00	00	TRANSFER BETWEEN YRS		
7	934	39930	8200	000	200	100.00	40	TRANSFER BETWEEN YRS		
8										
9	EXAMPLE C: TRANSFERRING REVENUE FROM SFY 2006 TO SFY 2007									
10	934	499010	8200	000	200	50,000.00	40	TRANSFER BETWEEN YRS		
11	639	483120	6000	334	230	50,000.00	00	TRANSFER BETWEEN YRS		
12										
13	EXAMPLE D: TRANSFERRING REVENUE FROM SFY 2007 TO SFY 2006									
14	639	483120	6000	334	230	50,000.00	40	TRANSFER BETWEEN YRS		
15	934	499010	8200	000	200	50,000.00	00	TRANSFER BETWEEN YRS		
Name - Entered By			Date Entered		Total This Page (Optional)		Distribution: Original - BFS Copy - Organization			Page

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FY 07	Journal Voucher Number		<input checked="" type="checkbox"/> AN <input type="checkbox"/> AM <input type="checkbox"/> AD <input type="checkbox"/> AW	Comments / Notations TRANSFER BETWEEN FISCAL YEARS				Name - Prepared By		Prepared Date	
Org. No. ALL	Organization Name ALL							Signature - Div / Inst Approval		Approval Date	
Net Amount		Appropriation	Data Type 1			Debit / Credit Code *Debit = 00 Credit = 40 ▼		Signature - Gen Acctg Approval		Approval Date	
Line	Appn.	Account	Center			Amount	Debit / Credit Code	Description	Cross Reference	Error Message Code	
1	EXAMPLE A: TRANSFERRING EXPENSES TO SFY 2007 FROM SFY 2006										
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3	934	39930	8200	000	200	100.00	40	TRANSFER BETWEEN YRS			
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